

**Mr. SPEAKER.**—The question is :  
 “That the Mysore Court Fees and Suits Valuation (Amendment) Bill, 1958, be taken into consideration.”

*The motion was adopted.*

**Mr. SPEAKER.**—Clauses. Clause 2. The question is :

“That Clause 2 stand part of the Bill.”

*The motion was adopted.*

Clause 2 was added to the Bill.

**Mr. SPEAKER.**—Clause 1, Title and Preamble. The question is :

“That Clause 1, the Title and the Preamble stand part of the Bill.”

*The motion was adopted.*

Clause 1, the Title and the Preamble were added to the Bill.

*Motion to pass.*

**Sri T. SUBRAMANYA.**—Sir, I move :

“That the Mysore Court Fees and Suits Valuation (Amendment) Bill, 1958, be passed.”

**Mr. SPEAKER.**—The question is :

“That the Mysore Court Fees and Suits Valuation (Amendment) Bill, 1958, be passed.”

*The motion was adopted.*

## MYSORE SUGAR CANE CESS BILL, 1958.

*Motion to consider.*

**Sri T. MARIAPPA** (Minister for Finance).—Sir, I move :

“That the Mysore Sugar Cane Cess Bill, 1958, be taken into consideration.”

**Mr. SPEAKER.**—The motion is :

“That the Mysore Sugar Cane Cess Bill, 1958, be taken into consideration.”

\***Sri M. C. NARASIMHAN** (Kolar Gold Fields).—On a point of order, Sir. So far as this Bill is concerned, my objection is two-fold ; one is, the Financial Memorandum attached to

this Bill is not proper because you have previously held that what is required to be stated in the Financial Memorandum is not mentioned. According to the Constitutional provision, the exact amount that is to be spent and the exact expenditure are to be clearly indicated. Unfortunately, here, what is stated in the Financial Memorandum is : “There will be no additional expenditure from the Consolidated Fund of the State for the collection of sugarcane cess.....” etc. My second objection is that so far as clause 4 is concerned, it says :

“A cess at such rate not exceeding six rupees per ton as may be specified.....” etc.

Now the point is, this particular piece of legislation fixes only the maximum amount of cess leaving the discretion entirely in the hands of Government to fix such rate as they deem necessary. It is definitely a piece of delegated legislation. Our rules say that there should be an Explanatory Memorandum attached in respect of delegated legislation.

Sir, clause 69 of our rules reads thus :

“ A Bill involving proposals for the delegation of legislative power shall further be accompanied by a Memorandum explaining such proposals and drawing attention to their scope and stating also whether they are of normal or exceptional character.”

The first rule is 68. Apart from that, I have got a more serious objection. This virtually leaves the matter of determining what cess should be laid entirely in the hands of the Government. This Bill does not anywhere indicate the manner in which the amount of cess is to be determined. As you are aware, in all such subordinate legislation or delegated legislation, the principles which lead to the determination or the exercise of such power is usually also given in the section itself. In this case, there is no such thing. It is totally arbitrary. The Government may alter a cess in a particular area ; in any manner they can fix the cess. There is nothing which helps us to know

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the manner in which they are going to determine this cess. This is also not a subject matter which will be placed subsequently before the Legislature.

When you turn on to section 21 (4)—of course there are some amendments moved by the Hon'ble the Finance Minister—it reads:

“All rules made under this section shall be laid as soon as may be after they are made before each House of the State Legislature.  
.....”

That is, all other rules, excepting this particular notification in respect of fixing the cess, all other rules, notifications, etc., are subject to being placed before this House after issue. But there is no such thing in respect of this. Is it in order for a particular piece of legislation to empower the Government in this fashion, to virtually empower the Government, to fix any cess they like? My own impression is that it is opposed to all canons and principles of delegated legislation.

\*Sri T. MARIAPPA.—Sir, I am afraid that my friend Sri Narasimhan has not properly understood the scope of this Bill. The scope of the Bill is merely to bring about uniformity with regard to the levy of the cess. We are already levying a cess of Rs. 6 per ton, in Mysore, Bombay, Hyderabad and Madras areas.

(Interruption)

Perhaps in Madras it may be one rupee. But in Hospet area, it is six rupees. After Bellary merged with Mysore, the rate is six rupees as in Mysore. Therefore this is not a new piece of legislation where, according to Hon'ble Sri Narasimhan, something is going to be delegated. In fact, his stand caused a lot of surprise to me. The very scope of delegated legislation is misunderstood unfortunately. Where Government is empowered with certain powers to frame rules so that in that rule we can act as we like, then this Legislature has the power of scrutiny. Periodically we must submit to the scrutiny of this Legislature.

We have at present four different laws in force—the Mysore Sugar

Factory Sugarcane Cess Act, 1948, the Madras Sugar Factories Control Act, 1949, the Bombay Sugarcane Cess Act, 1948 and the Hyderabad Sugarcane Cess Act, 1953. Therefore there is nothing new. Only for the sake of uniformity, we have brought this legislation. Sir, therefore, there is no question of any delegated legislation, simply because there is a clause to the effect that the Government is empowered to levy a cess not exceeding Rs. 6. That by itself will not make it a delegated legislation. I was surprised with the arguments advanced by Sri Narasimhan.

Then he said about the financial memorandum. He read only the first sentence. “There will be no additional expenditure from the Consolidated Fund of the State for the collection of sugarcane cess, as the work will be attended to by the existing staff of the Revenue Department.” Perhaps he is aware that in the last Budget session we have voted for the expenditure of this department. We have centralised the agency for collection of all taxes—sales-tax, agricultural income-tax, sugar-cane cess tax, and entertainment cess tax. Therefore, there is no additional expenditure at all. Now the proposal to appoint advisory committees.....

Sri C. K. RAJAIAM SETTY (Chik-naikanhally).—Are there no committees now?

Sri T. MARIAPPA.—There is a committee for Mandya area. We are envisaging the appointment of an advisory committee for every area where a sugarcane factory is. But the proposal to appoint advisory committees for each local area may involve an expenditure of one lakh of rupees per annum and this expenditure will be met out of the sugarcane cess to be collected. We are contemplating setting up of sugarcane advisory committees for every area where sugarcane factories are established. For this we have given the necessary information in the financial memorandum. I believe now it is very clear to my Hon'ble friend Sri Narasimhan that there is no point of order in this.

**Mr. SPEAKER.**—So far as the first point is concerned, in the financial memorandum, as has been explained by the Hon'ble the Finance Minister, necessary details about the financial memorandum have been given. As far as additional expenditure of staff is concerned, the Government have made it clear that there is going to be no additional expenditure at all, because the existing staff of the Revenue Department will attend to it. That point is not of much importance. The other point is regarding the advisory committees that the Government is envisaging. The Government have given information that an expenditure of one lakh of rupees may have to be made. Of course, it is a rough estimate. That means, necessary information is also given in this respect.

Regarding the question of delegated power I am afraid I cannot hold the Hon'ble Member's point of view as correct, because there is nothing to be delegated here. What this Bill is going to do is to give power to the Government not to levy taxation more than at six rupees per ton. That is the maximum that the Government can levy. This is the power that is being given. After such a power is given, it becomes more or less an executive power. That power can only be used up to the extent of Rs. 6 per ton. Therefore there is no delegated power as such.

**Sri C. K. RAJIAH SETTY.**—The other point is that the Mysore Sugar Factory Sugarcane Cess Act is not repealed when all other taxation measures are repealed.

**Mr. SPEAKER.**—After all, we are at the stage of consideration of this Bill. We will see later on whether that will be repealed or not. What will be the effect of passing this Bill we will see later on. The question does not arise now.

**Sri T. MARIAPPA.**—I am indeed obliged to the Chair for the ruling. I thought that there would be no point of order and therefore no necessity of a ruling. But a point of order has been raised and it has been set at rest. Now I will briefly refer to the main provisions of this Bill. As the Statement of

Objects and Reasons states, there are four different Acts in operation. One is the Mysore Sugar Factory Sugarcane Cess Act, 1948. Another is the Madras Sugar Factories Control Act, 1949. The third is the Bombay Sugarcane Cess Act, 1948 and the fourth is the Hyderabad Sugarcane Cess Act, 1953. As the House is aware, our policy has been to introduce unanimous legislation in all the areas as early as possible. Therefore with the speed at our disposal, we got this Bill drafted in April itself. It was published on 24th April 1958 and introduced in this Assembly in May 1958. The main idea is to bring uniformity with regard to the levy of cess and utilization of the same.

Therefore there are only three guiding principles—to levy cess after the sugar cane is delivered at the factory and when once the cess is recovered to lay down, how it should be spent and what are the objects for which the cess has to be utilised. That has been made very clear in section 11. In fact, a desire had been expressed in some quarters that even with regard to the research on cane, money should be spent because cane is one which has to be evolved often and often. It is not a thing which can be used for all time. One variety cannot be used for a long time. If it deteriorates after some years, there must be a new strain and there must always be a constant attempt to evolve a new strain of cane. Therefore sugarcane cess fund can legitimately be utilised for the development, improvement, cultivation and growth and marketing of sugarcane and its research.

Naturally, Sir, South India is interested in the development of sugar industry and a portion of this money collected will be utilised for the development of sugar industry. The most important thing of all is sugarcane cess is utilised as mentioned in clause (3) of section 11, for the improvement of the health of that particular area, the encouragement of technical education of that particular area and the development of communications in that particular area. Sir, there is an expression 'local area.' It

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is a little mistake. What is meant is 'the area from which sugarcane is supplied to the factory.' That is made clear in item (e) of section 11. Therefore, when once these people supply sugarcane to the factory, the area in which they live, the area in which they work, the area in which they cultivate sugarcane, has certainly to be improved because it is through the exertions of those people that this cess is collected and most legitimately it should be applied and spent for the improvement of that particular area and the development of those people who are sugarcane growers.

It is also one of the recent trends that the sugarcane area also should have rotation of crops so that the crops may not deteriorate. But this is incidental, but the main purpose of the sugarcane cess fund is to develop communications so that they can be ensured transport facilities for the transport of sugarcane to the factory. That is an important object.

Sir, to administer this fund, the desire was expressed that a small advisory committee should be constituted so that their advice could be taken and money spent in a useful manner and not frittered away.

Sir, these are the purposes enunciated in the several enactments that are already in force. We have now brought them here in a uniform legislation.

With these few words, I commend this amending Bill for the acceptance of the House. If there are any other points raised during the course of the debate, I will briefly reply later.

SRI J. B. MALLARADHYA (Nanjangund).—In regard to section 11, you say that the amount collected will first be credited to the Consolidated Fund of the State and shall, after deduction of expenses of collection, be transferred to a separate fund. Why should you credit it to the Consolidated Fund?

SRI T. MARIAPPA.—The point is, every pie that is collected should be credited to the Consolidated Fund and with the consent of the House, it should be transferred to other funds. The only idea is, we cannot utilise this

fund for general revenues except collection charges.

SRI G. VENKATAI GOWDA (Palaiyam).—What would be the collection charges, because the collection is done by the revenue officers?

SRI T. MARIAPPA.—We no doubt utilise the existing agency, which is the only agency we can utilise for the purpose of collecting the cess. But just as we do in the case of the entertainment tax, we deduct the collection charges. We cannot pay all these charges from the general revenue.

But I will reply to this point later.

\*ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ (ಹಿರಿಯೂರು).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಕೆಲವು ಸಂದರ್ಭಗಳಲ್ಲಿ ಎಂದರೆ ಫ್ಯಾಕ್ಟರಿಯ ಹತ್ತಿರ ಕಬ್ಬನ್ನು ತೆಗೆದುಕೊಂಡು ಬಂದಾಗ ಕಬ್ಬಿನ ಮೇಲೆ ಒಂದು ಟನ್ಗೆ ಆರು ರೂಪಾಯಿಗಳ ಸೆಸ್ ಹಾಕಬಹುದು ಎಂದು ತಂದಿರತಕ್ಕ ಈ ಮಸೂದೆಯನ್ನು ನಾನು ಸಂಪೂರ್ಣವಾಗಿ ವಿರೋಧಿಸಬೇಕೆಂದು ನಿಂತಿದ್ದೇನೆ. ಅದಕ್ಕೆ ಕಾರಣವಿಷ್ಟು: ಮೊದಲನೆಯ ಕಾರಣ ಈಗಾಗಲೇ ಜಮೀನಿನಲ್ಲಿ ಬೆಳೆಯತಕ್ಕ ಅನೇಕಾನೇಕ ವಸ್ತುಗಳಿಗೆ ನಾನಾ ರೀತಿಯಾದ ಕಂದಾಯಗಳನ್ನು ಹಾಕಿದ್ದಾರೆ, ತೆರಿಗೆಗಳನ್ನು ಹಾಕಿದ್ದಾರೆ ಮತ್ತು ಇನ್ನೂ ಬೇಕಾದಷ್ಟು ರೀತಿಯಲ್ಲಿ ರೈತರಿಂದ ಹಣ ವಸೂಲಾಗುತ್ತಿದ್ದಾರೆ. ಜಮೀನಿನ ಕಂದಾಯವಿದೆ, ಅದರ ಮೇಲೆ ಸೆಸ್ ಇದೆ.

SRI T. MARIAPPA.—One word of interruption with your permission, Sir. My friend is under the impression that the cane cultivators are going to pay the cess. But it is only the factory-owner who pays it and he does not collect it from the raiyat.

ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ.—ಫ್ಯಾಕ್ಟರಿ ಮಾಲೀಕನಾದವನು ಈ ಸೆಸ್ನ್ನು ಕೊಡಬೇಕು, ಅಥವಾ ಬೇರೆಯವನು ಈ ಸೆಸ್ನ್ನು ಕೊಡಬೇಕು ಎನ್ನುವ ಕಲ್ಪನೆ ನನಗಿದೆ ಎಂದು ಇವರಿಗೆ ಹೇಗೆ ಗೊತ್ತಾಯಿತೋ ತಿಳಿಯದು. ನನ್ನ ಮಾತಿನಲ್ಲಿಲ್ಲದಿರುವುದನ್ನು ಹೇಳುವ ಅಸಾಧಾರಣ ಶಕ್ತಿಯನ್ನು ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಪಡೆದುಕೊಂಡಿದ್ದಾರೆ. ಅವಕ್ಕೆ ಅಶ್ಚರ್ಯಪಡಬೇಕಾಗಿದೆ.

[MR. DEPUTY SPEAKER in the Chair]

ಸ್ವಾಮಿ, ಕಬ್ಬಿನ ಮೇಲೆ ಸೆಸ್ ಹಾಕತಕ್ಕ ವಿಧಾನವನ್ನು ಅನುಸರಿಸುವುದರಲ್ಲಿ ನಾನಾ ರೀತಿಯ ಭಾವನೆಗಳನ್ನು ನಾವು ತೆಗೆದುಕೊಳ್ಳಬೇಕಾಗುತ್ತದೆ. ಮೊದಲನೆಯವಾಗಿ ಈಗಾಗಲೇ ಬೆಳೆ ಬೆಳೆಯುವುದಕ್ಕೆ ನಾನಾ ರೀತಿಯಾದ ಸೆಸ್‌ಗಳನ್ನು ಹಾಕಿದ್ದಾರೆ. ರೋಕರ್ ಫಂಡ್ ಸೆಸ್ ಇದೆ, ಎಜುಕೇಷನ್ ಸೆಸ್ ಇದೆ, ಇತರ ರೀತಿಯ ಸೆಸ್‌ಗಳಿವೆ. ಜಮೀನಿನ ಮೇಲೆ ಕಂದಾಯ ಒಂದೇ ಇರಬೇಕೆಂದು ಅರ್ಥಶಾಸ್ತ್ರದಲ್ಲಿದೆ. ಯಾವುದಕ್ಕೇ ಆಗಲಿ, ನಾನಾ ರೀತಿಯಾದ ತೆರಿಗೆಗಳನ್ನು ಹಾಕುವುದರ ಮೂಲಕ ಜನರಿಗೆ ಅದರಿಂದ ಭಾರವನ್ನು ಹೆಚ್ಚುಮಾಡತಕ್ಕದ್ದು ಅರ್ಥಶಾಸ್ತ್ರದ ಮೂಲಭೂತ ತತ್ವಕ್ಕೆ ವಿರೋಧವಾದುದು. ಇತ್ತೀಚೆಗೆ multiple tax ಅಥವಾ ವಿವಿಧ ರೀತಿಯ ತೆರಿಗೆ



ಗಳನ್ನು ಹಾಕುತ್ತಿರುವುದನ್ನು ನೋಡಿದರೆ ಈ ತತ್ತ್ವ ವನ್ನೇ ಕಡೆಗಣಿಸಿದಂತಾಗಿದೆ. ಈ ರೀತಿ ತೆರಿಗೆಗಳನ್ನು ಹಾಕುವುದೇ ಒಂದು ಕ್ರಮವೆನ್ನುವ ಭಾವನೆಯನ್ನುಂಟುಮಾಡುವಂತೆ ಇಂದ ಮನೂದಳಗಳನ್ನು ತನುವುದು ರೂಢಿಯಾಗಿದೆ. ಈ ದೃಷ್ಟಿಯಿಂದ ನಾವು ತೆರಿಗೆ ಹಾಕುವುದನ್ನು ವಿರೋಧಿಸಬೇಕಾಗಿದೆ. ಇದನ್ನು ಸೆಸ್ ಎಂದು ಕರೆಯುತ್ತಿದ್ದಾರೆ. ಸೆಸ್ ಎಂದರೆ, ಇದು ವರೆಗೂ ನಾವು ತಿಳಿದುಕೊಂಡಿರುವ ಹಾಗೆ, ಜಮೀನು ಕಂದಾಯದ ಮೇಲೆ ಯಾವುದಾದರೂ ಒಂದು ಉದ್ದೇಶಕ್ಕಾಗಿ ಸೆಸ್ ಹಾಕಬಹುದು; ಎಂದರೆ ಒಂದು ಜಮೀನಿಗೆ ಐದು ರೂಪಾಯಿ ಕಂದಾಯವಿದ್ದರೆ ಪ್ರತಿಯೊಂದು ರೂಪಾಯಿಗೂ ಎಜುಕೇಷನ್ ಸೆಸ್ ಒಂದಾಣೆ, ಈ ರೀತಿಯಾಗಿ ಹಾಕುತ್ತಿದ್ದರು. ಈಗ ಇದು ಒಂದು ಮಾರ್ಗಾಚಾರದ ರೂಪವನ್ನು ತಾಳಿದೆ. ಒಂದು ಟೀ ಕಬ್ಬಿಗೆ ಆರು ರೂಪಾಯಿಗಳ ಪ್ರಕಾರ ವಸೂಲ್ಯಾದ ತತ್ತ್ವದ್ದು ಒಂದು ಸೆಸ್. ಉತ್ತಮವನ್ನು ತೆಗೆದುಕೊಳ್ಳುತ್ತವೆಂದು ಒಂದು ಸಂಸ್ಥೆಯಾಗಿರಲಿ, ಬಿಡಿ ಮನುಷ್ಯನಾಗಿರಲಿ, ಪ್ರಜೆಗಳಿಗೆ ಒಂದು ಸರಿಯಾದ ಭಾವನೆ ಬರತಕ್ಕ ರೀತಿಯಲ್ಲಿ ವ್ಯವಹಾರವನ್ನು ನಡೆಸಬೇಕಾದುದು ನಮ್ಮ ಕರ್ತವ್ಯವಾಗಿದೆ. ಆ ರೀತಿ ಇದು ಕಾಣುವುದಿಲ್ಲ. ಅದರ ಬದಲು ಹೀಗೆ ಹಾಕುವುದರಿಂದ ಇದು ಏನೋ ಒಂದು ಸೆಸ್ ಎನ್ನುವ ರೀತಿಯಲ್ಲಿ ಹೇಳುವ ಹಾಗೆ ಕಾಣುತ್ತದೆ.

4-30 P.M.

ಇದನ್ನು ಬಿಟ್ಟು ಮುಂದೆ ಹೋದರೆ, ಸೆಸ್ ಎನ್ನುವುದನ್ನು ಯಾವುದಾದರೂ ಒಂದು ಉದ್ದೇಶಕ್ಕಾಗಿ ಹಾಕಬೇಕೆಂದು ಹೇಳುವಾಗ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಈ ಸೆಸ್ ಹಾಕುವುದು ಕಬ್ಬನ್ನು ಉತ್ಪಾದಿಸುವುದಕ್ಕೆ, ಬೆಳೆ ಹೆಚ್ಚಿಸುವುದಕ್ಕೆ, ತಳಿಯನ್ನು ಉತ್ಪಾದಿಸುವುದಕ್ಕೆ, ರಸ್ತೆಗಳನ್ನು ಮಾಡಿಸುವುದಕ್ಕೆ ಎಂದು ಹೇಳಿ, ಇಲ್ಲಿಯೂ ಕೂಡ ಒಂದು ತಪ್ಪು ದಾರಿಯನ್ನು ತಿಳಿಸಲು ಕಾರಣರಾಗಿದ್ದಾರೆ. ಹೇಗೆಂದರೆ, ಈ ಮನೂದೆಯ 11ನೆಯ ಖಂಡದಲ್ಲಿ ಎಲ್ಲವನ್ನೂ ಹೇಳಿ, ಕೊನೆಯಲ್ಲಿ "for such other prescribed purposes" ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಮೊದಲು ಕಬ್ಬಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಅನೇಕ ವಿಚಾರಗಳನ್ನು ಹೇಳಿ, ಅದರಲ್ಲಿ

"Meeting the expenses in connection with the administration of the State sugarcane cess fund and the functioning of the Advisory Committees."

ಎಂದು ನಮೂದಿಸಿದ್ದಾರೆ. ಅಡ್ವೈಜರಿ ಸಮಿತಿ ಯೇನೆಂಬುದು ಅವರಿಗೂ ಗೊತ್ತು ನಮಗೂ ಗೊತ್ತು. ಈ ರೀತಿಯ ಅಡ್ವೈಜರಿ ಸಮಿತಿಗಳು ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿ ಒಂದಲ್ಲ, ಎರಡಲ್ಲ, ಎಷ್ಟೋ ಇವೆ. ಯಾರು ಬೆಲ್ಲ ತಯಾರುಮಾಡುತ್ತಾರೋ, ಯಾರು ಸಕ್ಕರೆ ತಯಾರುಮಾಡಲು ಕಾರ್ಖಾನೆ ಮಾಡುತ್ತಾರೋ ಅಲ್ಲಿಗೆಲ್ಲ ಅಡ್ವೈಜರಿ ಸಮಿತಿ ಎಂದು ಆಡಳಿತ ನಡೆಸುವವರು ನೇಮಿಸಿ, ಈ ಸಮಿತಿಗಳ ಖರ್ಚಿನಲ್ಲಿ ಆಯಾ ಕೈಗಾರಿಕೆಯಿಂದಲೇ ನಿಭಾಯಿಸಬೇಕೆಂದು ಮಾಡಿದ್ದಾರೆ. ವಯಸ್ಕರ ವಿದ್ಯಾಭ್ಯಾಸ ಸಮಿತಿ ಇದೆ, ಭಿಕ್ಷುಕರ ಸಮಿತಿ ಇದೆ, ಹೀಗೆಯೇ ಎಷ್ಟೋ ಸಮಿತಿ ಗಳಿವೆ; ಸಂಸ್ಕೃತಿ ಪ್ರಚಾರ ಸಮಿತಿ ಇದೆ. ಇವಕ್ಕೆಲ್ಲ ಎಷ್ಟೋ ಜನರು ಸದಸ್ಯರಾಗಿದ್ದಾರೆ. ಈ ಸಮಿತಿ ಯಲ್ಲಿರುವವರೂ ಭಿಕ್ಷಾಟನೆ ಮಾಡುತ್ತಾರೋ ಏನೋ ಎಂಬ ಭಾವನೆ ಬರುವ ಹಾಗಿದೆ. ಹೀಗಿರುವಾಗ ಕಬ್ಬಿನ

ಅಭಿವೃದ್ಧಿ ಮಾಡುವುದಕ್ಕೆ ಇದನ್ನು ಪಯೋಗಿಸುತ್ತೇ ವೆಂದರೆ, ಜನರನ್ನು ತಪ್ಪು ದಾರಿಗೆಳೆಯುವ ಹಾಗಿದೆ. 'Other purposes' ಎಂದರೆ ಬೇರೆ ಯಾವುದಕ್ಕಾದರೂ ಖರ್ಚು ಮಾಡಬಹುದು. ಬಹಳ ಹಿಂದಿನ ಕಾಲದ ಮಾತು, 1888ನೆಯ ಇಸವಿಯಲ್ಲಿ ಭೂಕಂದಾಯದ ಮೇಲೆ ಸೆಸ್ ಹಾಕಬೇಕಾದುದನ್ನು ಬರಿಯ ರಸ್ತೆ ಮಾಡುವುದಕ್ಕೆ ಉಪಯೋಗಮಾಡುವುದನ್ನು ರೋಕರ್ ಫಂಡ್ ಸೆಸ್ ಎಂದು ಕರೆಯುವುದು ಒಳ್ಳೆಯದಲ್ಲವೆಂದು ರೋಡ್ ಸೆಸ್ ಎಂದು ಅದನ್ನು ಮಾಡಿರುವುದು ಕಾನೂನಿನಲ್ಲಿದೆ. ಒಂದು ಸೆಸ್ ಹಾಕಿದ ಮೇಲೆ ಆ ಕೆಲಸಕ್ಕೆ ಆ ಹಣವನ್ನು ಉಪಯೋಗಿಸಬೇಕೆಂಬ ಅಭಿಪ್ರಾಯ ತೀವ್ರವಾಗಿ ಬಂದಿದೆ. ಕಬ್ಬು ಬೆಳೆಯುವುದಕ್ಕೂ ಇತರ ಕೆಲಸಗಳಿಗೂ ಸೆಸ್ ಹಾಕಬೇಕೆಂದು ಮಾಡಿದರೆ, ನಾಳೆ ಎಕ್ಸ್ಟ್ರಾ ಜುಡ್ಜಿಟಿ ಹಾಕಿ ತಂದಾಕು ಬೆಳೆಯೋಣ ಎಂದು ಹೇಳಬಹುದು, ಹೀಗೆಯೇ ದೇಶದಲ್ಲಿ ವ್ಯವಸಾಯದ ಅಭಿವೃದ್ಧಿಗೆ ಹಣ ಬೇಕಾದರೆ, ಸಾಮಾನ್ಯ ಹುಟ್ಟುವಳಿಯಿಂದ ಖರ್ಚು ಮಾಡದೆ ಪ್ರತಿಯೊಂದಕ್ಕೂ ಸೆಸ್ ಹಾಕಬಹುದು. ಹೀಗೆ ಮಾಡುವುದು ಸರಿಯಲ್ಲ. ಈ ರೀತಿ ಸೆಸ್ ಹಾಕುವ ಕಾಲದಲ್ಲಿ ಹಿಂದೆ ಬೊಂಬಾಯಿನಲ್ಲಿ ಹತ್ತು ರೂಪಾಯಿ ಇತ್ತು, ಹೈದರಾಬಾದಿನಲ್ಲಿ ಆರು ರೂಪಾಯಿ ಇತ್ತು, ಮದರಾಸಿನಲ್ಲಿ ಇರಲಿ, ರೂಪಾಯಿ ಇತ್ತು, ಮೈಸೂರಿನಲ್ಲಿ ಆರು ರೂಪಾಯಿ ಇತ್ತು ಎಂದು ಹೇಳುತ್ತಾರೆ. ಬಳ್ಳಾರಿ ಮೈಸೂರಿಗೆ ಸೇರಿದ ಮೇಲೆ ಅಲ್ಲಿಯೂ ಆರು ರೂಪಾಯಿ ಮಾಡಿದ್ದಾರೆ. ಈ ರೀತಿ ಅವರೇನೋ ಮಾಡಿದ್ದರು, ಅದನ್ನು ಸರಿಪಡಿಸುತ್ತೇವೆ, ಒಪ್ಪಿಕೊಳ್ಳಿ ಎನ್ನುವುದು ಒಳ್ಳೆಯದಲ್ಲ. ಮೈಸೂರು ಸಂಸ್ಥಾನದಲ್ಲಿ ಕಬ್ಬಿನ ವ್ಯವಹಾರಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಕಾರ್ಖಾನೆ ಇರುವ ಕಡೆಯಲ್ಲಾ ಹಾಕಲಿಲ್ಲ, ಒಂದಕ್ಕೆ ಮಾತ್ರ ಹಾಕಿದರು. ಮೈಸೂರು ಸಕ್ಕರೆ ಕಾರ್ಖಾನೆಗೆ ಮಾತ್ರ ಹಾಕಿದರು. ಅದಕ್ಕೆ ಕಾರಣವನ್ನು ಈಗ ಹೇಳುವುದಿಲ್ಲ.

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ಹಳೆಯ ಮೈಸೂರಿನಲ್ಲಿ ಹಿಂದೆ ಒಂದು ಕಾರ್ಖಾನೆ ಇದ್ದುದು.

ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ.—ಈಗ ಇಲ್ಲಿ ಹೇಳಿರುವ ಡೆಫಿನಿಷನ್ ಪ್ರಕಾರ ಎಷ್ಟಾಗಬಹುದು! ಈಗ ಪಿಕಾರಿಪುರದಲ್ಲಿ ಬೆಲ್ಲ ಮಾಡುವುದಕ್ಕೆ ಹೊರಟರೆ ಅದಕ್ಕೂ ಹಾಕಲು ಹೋಗುತ್ತಿದ್ದಾರೆ. ಎರಡನೆಯ ಪುಟದ 2(b) ಖಂಡದಲ್ಲಿ "Factory" means any premises including the precincts thereof, etc." ಎಂದಿದೆ. ಇದು ಏನು ಭಾಷೆಯೋ, ಅವರಿಗೇ ಗೊತ್ತು. ನಾನು ದಿಕ್ಷನರಿ ಹುಡುಕಿ ನೋಡಿದ್ದೂ ಆಯಿತು. ಏನೋ ಮಕ್ಕಳಿಗೂ ಮಕ್ಕಳಿಗೂ ಮಾಡಿದ್ದಾರೆ. ನಾನು ಇಂಡಿಯನ್ ಪೀನಲ್ ಕೋಡ್ ನೋಡಿದ್ದೇನೆ, ಇತರ ಕಾನೂನುಗಳನ್ನೂ ನೋಡಿದ್ದೇನೆ, ಇಂಥ ಡೆಫಿನಿಷನ್ ಅವರಿಗೂ ಹೊಳೆಯಲಿಲ್ಲ!

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ನಾನೂ ನೀವೂ ಲಾ ಕಾರ್ಲೇಜಿನಲ್ಲಿದ್ದೆವೆ.

ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ.—'ಕತ್ತ' includes donkey ಎನ್ನುವ ಹಾಗಿದೆ.

"Factory means any premises including the precincts thereof wherein twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process con-

(ಶ್ರೀ ಕೆ. ಕಂಚಪ್ಪ)

nected with the production of sugar by means of vacuum pans is being carried on, or is ordinarily carried on, with the aid of power;" ಎಂದಿದೆ. Power ಉಪಯೋಗಿಸಿ ಮಾಡಿದರೆ ಆಯಿತು; 'sugar' ಶಬ್ದ ಡಿಫೈನ್ ಮಾಡುವುದನ್ನು ಕೈಬಿಟ್ಟರು, ಆದರೆ 11ನೆಯ ಖಂಡದಲ್ಲಿ such other prescribed purposes ಆದಮೇಲೆ ಒಂದು ಕುಂಟು ಪಂಚಾಯತಿಯನ್ನು ಸೇರಿಸಿದ್ದಾರೆ. ಅದರಲ್ಲಿ, 'for the purposes of clause (b) 'sugar' includes Gur, Khandasari sugar and sugar candy' ಎಂದು ಸೇರಿಸಿದ್ದಾರೆ. ಇದೇನು ಗುರ್ ಎಂದೋ ಗರ್ ಎಂದೋ ಗೊತ್ತಿಲ್ಲ. ಗರ್ ಎಂದರೆ ಮನೆಯೆ!

ಶ್ರೀ ಚಿ. ಮರಿಯಪ್ಪ.—ಗೂಡ್ ಎಂದಿರಬೇಕಾಗಿತ್ತು. ಏನು ಮಾಡುವುದು? ಎಲ್ಲರೂ ಇವೇ ರೀತಿ ಬರೆಯುತ್ತಾರೆ! ಇಲ್ಲಿ ಬೆಲ್ಲ ಎಂದರ್ಥ.

ಶ್ರೀ ಕೆ. ಕಂಚಪ್ಪ.—ಗುರ್ ಎಂದರೆ ನಾಯಿ ಎಂದೂ ಅರ್ಥವಾಗುತ್ತದೆ. (ನಗು!)

ಶ್ರೀ ಚಿ. ಮರಿಯಪ್ಪ.—ನಾಯಿಯೂ ಅಲ್ಲ, ಮನೆಯೂ ಅಲ್ಲ, ಇಲ್ಲಿ ಬೆಲ್ಲ ಎಂದರ್ಥ.

ಶ್ರೀ ಕೆ. ಕಂಚಪ್ಪ.—ಬೆಲ್ಲ ಮಾಡತಕ್ಕ ಸ್ಥಳಕ್ಕೆ ಕಬ್ಬು ತಂದರೆ ಅದೊಕ್ಕೂ ಸೆಸ್ ಹಾಕುತ್ತಾರೆ.

Sri K. PUTTASWAMY (Mysore).—On a point of clarification.

ಶ್ರೀ ಕೆ. ಕಂಚಪ್ಪ.—ಅದಕ್ಕೆ ಎಕ್ಸ್‌ಪ್ಲನೇಷನ್ ಕೂಡ ಇಲ್ಲ. ಅದು ಅರ್ಥವೇ ಆಗಲಿಲ್ಲ. 'Development of sugar industry in the State' ಎಂದಿದೆ. ಆ ಬಗ್ಗೆ ಏನು ಮಾಡುತ್ತಿರುವುದು! ಡೆವಲಪ್‌ಮೆಂಟ್ ಎಂದರೆ ಈ ಕೈಗಾರಿಕೆಯನ್ನು ಅಭಿವೃದ್ಧಿಪಡಿಸುವುದು. ಅದಕ್ಕಾಗಿ ಕಾರ್ಖಾನೆಯಲ್ಲಿ ತಯಾರುಮಾಡಿದರೆ ಸುಂಕ ಹಾಕುತ್ತಿದ್ದೀರಿ.

"Application of proceeds of cess.—(1) The proceeds of the cess and fees recovered under this Act shall first be credited to the Consolidated Fund of the State and shall after deduction of expenses of collection and recovery be transferred to a separate fund called the State Sugarcane Cess Fund.

(2) The fund shall be expended in such manner and under such conditions as may be prescribed, for the purposes....."

ಎಂದಿದೆ. ಹಾಗಿರುವಾಗ ಸಕ್ಕರೆ ಎಲ್ಲ ಮಾಡುತ್ತಾರೋ ಅಲ್ಲೋ ಎಲ್ಲಾ ಏಕೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ ಎಂಬುದು ನನ್ನ ಪಾಯಿಂಟ್. ಕಾರ್ಖಾನೆಗೆ ತರುವಾಗ ಸೆಸ್ ಹಾಕಬೇಕೆಂದು ಹೇಳುವಾಗ ಕೇನ್ ಡೆವಲಪ್‌ಮೆಂಟ್ ಮಾಡುವದಕ್ಕೆ ಈ ಹಣವನ್ನು ಉಪಯೋಗಮಾಡುವಾಗ ಕಾರ್ಖಾನೆಗಳಲ್ಲಿ ಪುಗರ್ ಮಾಡಿದಾಗ ಇದನ್ನು ಹಾಕಬಹುದೆಂದು ಏಕೆ ಅರ್ಥವಾಗುವುದಿಲ್ಲ! ಸರಿಯಾಗಿ ವಿವರಣೆ ಇಲ್ಲದಿದ್ದರೆ ನಾಳೆ ಕೋರ್ಟಿನಲ್ಲಿ ಗಲಾಟೆ ಬರುತ್ತದೆ. ಉಪಯೋಗಿಸುವಾಗ ಮಾತ್ರ ಅನ್ವಯಿಸುತ್ತದೆ; ಕರೆಕ್ಟ್ ಮಾಡುವಾಗ ಅನ್ವಯಿಸು

ವುದಿಲ್ಲ ಎಂದೇಕೆ ಅರ್ಥವಾಗುವುದಿಲ್ಲ! ಇಂಥ ಪ್ರಶ್ನೆ ಬಂದಾಗ ಏನು ಮಾಡಬೇಕೆಂಬುದನ್ನು ಯೋಚನೆ ಮಾಡಬೇಕು!

ಮುಂದೆ ಹೋದರೆ ಪುಗರ್ ಅಂದರೇನು ಎಂಬುದನ್ನು ಡಿಫೈನ್ ಮಾಡಿಲ್ಲ. ಬೂರಾ ಸಕ್ಕರೆ, ಕಲ್ಲು ಸಕ್ಕರೆ ಮುಂತಾದ್ದೆಲ್ಲಾ ಇದೆ. ಕ್ರೂಡ್ ಪುಗರ್ ಕೂಡ ಇದೆ. ಮೆಷಿನ್‌ಗಳಲ್ಲಿ ಎರೆಕ್ಕಿನಿಟಿಯಿಂದ ಎಣ್ಣೆ ತೆಗೆದು ಉಪಯೋಗಿಸಿದರೆ ಅದಕ್ಕೂ ಅನ್ವಯ ವಾಗಬಹುದು. ಇದಕ್ಕೆ ಅಡ್ವೈಜರಿ ಕಮಿಟಿ ಬೇರೆ. ಈ ಮಸೂಮೆಯ ಉದ್ದೇಶವನ್ನು ಸ್ವಲ್ಪ ಓದ ಬೇಕಾಗಿದೆ.

"Whereas it is expedient to provide for the levy of a cess and establishment of a fund for the development and improvement of the cultivation, growth and marketing of sugarcane and other irrigated crops and for other matters."

ಎಂದಿದೆ. ಇದರ ಅರ್ಥ ಏನೆಂಬುದನ್ನು ನೋಡಬೇಕು. ಇದಕ್ಕಾಗಿ ಒಂದು ಸಮಿತಿಮಾಡಿ ಈ ಬಾಬಿನ ಹಣವನ್ನು ಅದಕ್ಕೆ ಹಂಚುವುದಾಗಿ ಹೇಳಿದ್ದಾರೆ. ಆಯಾ ಬಾಬಿಗೆ ಬೇರೆ ಬೇರೆ ವಿಧವಾಗಿ ದುಡ್ಡನ್ನು ಸರ್ಕಾರದವರು ತೆಗೆದುಕೊಂಡು ಆಯಾ ಬಾಬಿಗೆ ಕೊಡುವ ವ್ಯವಸ್ಥೆ ಮಾಡುತ್ತೀರಾ ಎಂದು ನಾನು ಪ್ರಶ್ನೆ ಮಾಡುತ್ತೇನೆ! ಸೇರ್ಸ್ ಟ್ಯಾಕ್ಸ್, ವರಮಾನ ತೆರಿಗೆ ಮುಂತಾದುವನ್ನು ಯಾವ ಉದ್ದೇಶದಿಂದ ವಸೂಲು ಮಾಡುತ್ತೀರಿ! ವ್ಯವಸಾಯಾಭಿವೃದ್ಧಿಗೆ ವ್ಯವಸ್ಥೆ ಆಗಬೇಕು, ಕರೆ ಕಟ್ಟುವುದಕ್ಕೆ ಮತ್ತು ಅದರ ಮೈಂಟನೆನ್ಸ್‌ಗೆ ವ್ಯವಸ್ಥೆ ಆಗಬೇಕು ಎಂದು ದುಡ್ಡನ್ನು ತೆಗೆದುಕೊಂಡು ಕೇಳಿದರೆ ಎಲ್ಲಾ ಮುಗಿದುಹೋಯಿತು ಎಂದು ಹೇಳುತ್ತಾರೆ.

ಅಂತಹ ಸಂದರ್ಭದಲ್ಲಿ ಇದನ್ನು owner ಕೊಡುತ್ತಾನೆ ಎಂದರೆ ಆ owner ತನ್ನ ಕೈಯಿಂದ ಕೊಡುತ್ತಾನೆಯೇ! ಅಥವಾ ಸಕ್ಕರೆಯ ಮೇಲೆ ಹಾಕುತ್ತಾನೆಯೇ! ನೋಡಿ, ಇದು ಉಪಯೋಗಿಸುವವನ ಮೇಲೆ ಬೀಳುತ್ತದೆಯೋ, ಇಲ್ಲವೋ ಎಂಬುದನ್ನು! ಈಗ ಹಾಕಿರುವುದನ್ನು ನೋಡಿದರೆ ಒಂದು ರೂಪಾಯಿ ಮಾಲಿಗೆ ಮೂರೂವರೆ ರೂಪಾಯಿ ಕೊಡಬೇಕಾಗುತ್ತದೆ ಎಂದು ತಜ್ಞರು ಹೇಳುತ್ತಾರೆ. ಹಾಗಿರುವಾಗ ಮತ್ತೆ ಸೆಸ್ ಹಾಕಿ, ಮದರಾಸಿನಲ್ಲಿ ಹಾಗಿದೆ, ಕೊಡಗಿನಲ್ಲಿ ಹೀಗಿತ್ತು ಎಂದರೆ ಅರ್ಥವೇನು! ನಾವು ಆ ವಾದ ಒಪ್ಪುವವರಲ್ಲ. ಅದರ ಬದಲು ನಿಜವಾಗಿಯೂ ನಿಮ್ಮ ನೀತಿ ಏನು! ನಿಮ್ಮ ಧರ್ಮ ಏನು! ಆಯಾಯ ಬಾಬಿನ ದುಡ್ಡನ್ನು ಆಯಾ ಬಾಬಿಗೆ ಕೊಡಬೇಕೆಂದಿದ್ದೀರಾ ಎಂದೆ ಮೇಲೆ, ಅದಕ್ಕೆ ಸುಯಾದ ವ್ಯವಸ್ಥೆ ಮಾಡಿ ಅದನ್ನು ಸರಿಮಾಡಿ, ಹಾಗೆ ಮಾಡದೆ ತೆಗೆದುಕೊಳ್ಳುವುದನ್ನೆಲ್ಲಾ ತೆಗೆದುಕೊಂಡು, ಇಷ್ಟು ಹೇಳಿದರೂ ಅದರಿಂದ ಆಗತಕ್ಕ ಅನಿಷ್ಟದ ಪರಿಣಾಮವನ್ನು ದೇಶದ ಮೇಲೆ ಹಾಕಿ, ಮತ್ತೆ ಅದನ್ನು ಸೆಸ್ ಎಂದು ಕರೆದು, ತಪ್ಪುದಾರಿಗೆ ಹಚ್ಚುವುದು ಖಂಡಿತವಾಗಿಯೂ ದೇಶದ ಹಿತದ್ವೈಯಾಗಲಾರದು. ಅದರಿಂದ ಈ ಬಿಲ್ಲನ್ನು ದಯವಿಟ್ಟು ವಾಪಸು ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

ಶ್ರೀ ಚಿ. ಮರಿಯಪ್ಪ.—ಈಗ ಕರೆಕ್ಟ್ ಮಾಡುತ್ತಾ ಇದ್ದೇವೆ; ಅದರಲ್ಲಿ ಒಂದು ಯೂನಿಫಾರ್ಮಿಟಿ ಇರಬೇಕು ಎನ್ನುವುದು ಅಷ್ಟೆ.

ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ.—ಯೂನಿಫಾರ್ಮಿಟಿ ಇರಬಹುದು, ತೆಗೆದುಕೊಳ್ಳುತ್ತಾ ಇರುವುದನ್ನು ತೆಗೆದುಹಾಕುವುದಕ್ಕೆ ನಮಗೆ ಅಧಿಕಾರ ಇಲ್ಲವೇ? ಇದು ತಿದ್ದುಪಡಿ ಅಲ್ಲ. ತಾವು ತಪ್ಪಾಗಿ ಹೇಳುತ್ತಾ ಇದ್ದೀರಿ. ಮೈಸೂರು ಬಿಲ್ಲನ್ನು ರಿಪೀಲ್ ಮಾಡುತ್ತೇವೆ ಎಂದು ಹೇಳಿದ್ದೀರೇನು? ಅದನ್ನೂ ಇದನ್ನೂ ಇಟ್ಟುಕೊಂಡು ಎರಡನ್ನೂ ಜಾರಿಗೆ ತರುತ್ತೀರಾ? ಒಂದು ವೇಳೆ ಇದನ್ನು ಪಾಸ್ ಮಾಡಿದರೆ ಅದೂ ಇರುತ್ತದೆ, ಇದೂ ಇರುತ್ತದೆ. ಈ ರೀತಿಯಾಗಿ ಇರಬಾರದು. ಸಮನ್ವಯ ಮಾಡುತ್ತೇವೆ ಎಂದರೆ, ವಜಾ ಮಾಡುವುದಕ್ಕೂ ಅಧಿಕಾರವಿಲ್ಲವೇನು? ಈ ಕಾನೂನು ಬೇಕಾಗಿಲ್ಲ. ತಾವು ನೋಡಬೇಕು. ಒಂದು ಎಕರೆ ಕಬ್ಬು ಮುರಿಯಬೇಕಾದರೆ ಎಷ್ಟು ಜನ ಬೇಕಾಗುತ್ತದೆ? ಎಲ್ಲ 20 ಜನಕ್ಕಿಂತ ಕಡಮೆ ಇರುತ್ತಾ ರೆಯೋ ಅಲ್ಲ ಪವರ್ ತೆಗೆದುಕೊಂಡು ಕೊಯ್ದರೆ ಮುಗಿಯಿತು. ನಮ್ಮನೆ ಪಾದಕ್ಕೆ ಪಾದ ಮಾಡುವುದು ಅಲ್ಲ. ಬೂರಾ ಸಕ್ಕರೆಗೆ ಏನು ಮಾಡುತ್ತೀರಾ? ಪವರ್ ಉಪಯೋಗಿಸಿ ಕಬ್ಬಿನಿಂದ ಹಾಲು ತೆಗೆದು ಅದರಿಂದ ಬೂರಾ ಸಕ್ಕರೆ ಮಾಡಿದರೆ Will this Act apply or not? I want to put a definite question. ಕಿರುಕುಳ ಪ್ರಾರಂಭವಾಗಿ ಅಡ್ಡಪರಿ ಕಮಿಟಿ ಅವರ ಮುಂದೆ ಬಂದರೆ ಯಥಾ ಪ್ರಕಾರ ಮುಂದುವರಿದುಕೊಳ್ಳುವಾಗುತ್ತದೆ. ಅದ್ದರಿಂದ ದಮಾವಿಟ್ಟು ತುಂಬಾ ಆರೋಪವಾಡಿ ಈ ಬಿಲ್ ಮಾಡಬೇಕಾಗುತ್ತದೆ.

Imposition of cess ಎನ್ನು ತಕ್ಕ ವಿಚಾರದಲ್ಲಿ ಮಾನ್ಯ ಮಿತ್ರರು ಹೇಳಿದ್ದಾರೆ. ಅದರ ಪ್ರಕಾರ ಸರ್ಕಾರವವರು ಒಂದು ನೋಟಿಫಿಕೇಷನ್ ಮಾಡಿ ಆರು ರೂಪಾಯಿಗಳ ಒಳಗೆ ಎಷ್ಟು ಬೇಕಾದರೂ ಹಾಕಬಹುದು. ಇಷ್ಟೊಂದು ಅಧಿಕಾರವನ್ನು ಸರ್ಕಾರದವರಿಗೆ ಕೊಡುವುದು ಸೂಕ್ತವೇ? ಮತ್ತು ಅದು ಒಳ್ಳೆಯದೇ? ಇನ್ನು ಮುಂದಾದರೂ ಯೋಚನೆ ಮಾಡಿ. ಕಮರ್ಷಿಯಲ್ ಕ್ಯಾಪ್‌ಗೆ ಈಗಾಗಲೇ ಎಷ್ಟೋ ತೆರಿಗೆಗಳು ಬಿದ್ದಿವೆ. ಆಗಬೇಕಾದ ಅವಸ್ಥೆಯೆಲ್ಲಾ ಆಗಿದೆ. 375 ರೂಪಾಯಿಗಳಿಗೆ ಒಂದು ಟನ್ ಹಿಂಡಿ ಆಗಿ, ಅದನ್ನು ಒದಗಿಸುವುದಕ್ಕೆ ಸರ್ಕಾರದವರಿಗೆ ಆಗದೇ ಗೋಡೌನ್‌ಗಳೆಲ್ಲಾ ಒಣಗಿಹೋಗಿವೆ.

“Provided that for the purpose of levying the cess, there shall be deducted from the gross weight of sugarcane entering into the local area during any month for consumption or use”; ಎಂದರೆ ಫ್ಯಾಕ್ಟರಿಯವರಿಗೆ ಯಾರು ಕೊಡುತ್ತಾರೋ ಅವರು ಕೊಡಬೇಕೆಂದು ಹೇಳುತ್ತೀರಾ? ತಿಂಗಳುಗಟ್ಟಲೆ ಲೆಕ್ಕ ಇಟ್ಟು ವಸೂಲು ಮಾಡಬೇಕು. ಬೂರಾ ಸಕ್ಕರೆ ಮಾಡುವವರಿಗೆ ಯಾವ ರೀತಿ ಹಾಕುತ್ತೀರಿ? ಅವರು ಹೇಳಿದ್ದನ್ನು ಕೊಡಬೇಕು. ನನ್ನ ಕೊಲದಲ್ಲಿ ಬೂರಾ ಸಕ್ಕರೆ ಮಾಡಬಹುದು.

ಶ್ರೀ ಬಿ. ವಿ. ದೇಸಾಯ್ (ಗಂಗಾವತಿ).—ಸೆಸ್ ಬೂರಾ ಸಕ್ಕರೆ ಮಾಡುವವರ ಮೇಲೆ ಬೀಳುವುದಿಲ್ಲ.

ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ.—ಅದನ್ನು ಸರಿಯಾಗಿ ಹೇಳಬೇಕು, ಸ್ವಾಮಿ. ನಾಳೆ ಕೋರ್ಟಿನಲ್ಲಿ ಬಿಡುವುದಿಲ್ಲ. ಕೊಟ್ಟು ಹೋಗಿ ಎಂದು ಹೇಳುತ್ತಾರೆ. ಆದ್ದರಿಂದ ಇದನ್ನು ಯೋಚನೆ ಮಾಡಬೇಕು.

ಇನ್ನು ಯಾರಿಗಾದರೂ ಅನನುಕೂಲವಾದರೆ ಅಪೀಲು ಮಾಡುವ ಹಾಗಿಲ್ಲ. ಅಪೀಲು ಮಾಡಲು ಕಾರಣವೇ ಇಲ್ಲ ಎಂದು ಹೇಳುತ್ತಾರೆ. 9ನೆಯ ಕ್ಲಾಸ್ ನಲ್ಲಿ ಹೇಳಿರುವ ಪ್ರಕಾರ:

L.A.

“9. Any occupier aggrieved by an assessment made under section 8 may within three months of service of the notice referred to in sub-section (1) of that section, appeal to the Commissioner of Commercial Taxes...”

ಅವರು ತೀರ್ಮಾನ ಮಾಡಿದರೆ ಮುಗಿಯಿತು. ಯಾವ ಕೋರ್ಟಿಗೂ ಹೋಗುವ ಹಾಗಿಲ್ಲ. ನಾನು ನಿಮ್ಮನ್ನು ಕೇಳುತ್ತೇನೆ; ಯಾರೊ ಒಬ್ಬರು ನನ್ನ ಕೊಲದಲ್ಲಿ ಕಬ್ಬನ್ನು ಹಾಕಿರುತ್ತಾರೆ, ಕಬ್ಬು ನನ್ನದಲ್ಲ, ಜಾಗ ಮಾತ್ರ ನನ್ನದು, ಅಂಥ ಸಂದರ್ಭದಲ್ಲಿ ಸಿವಿಲ್ ಕೋರ್ಟಿಗೆ ಹೋಗಲು ಇರತಕ್ಕ ಅವಕಾಶವನ್ನು ಹೇಗೆ ತಡೆಗಟ್ಟುತ್ತೀರಿ? Supposing in respect of this provision I am going to a court: how does this provision prevent me from going to a court? ಹೀಗಾಗಿಬಿಟ್ಟರೆ ಗತಿ ಏನು? ಸಿವಿಲ್ ಪ್ರೊಸೀಜರ್ ಕೋರ್ಟ್ ಇಲ್ಲವೇ? ಕಾಮನ್ ಲಾ ಇಲ್ಲವೇ, ಈಕ್ಸ್ಟ್ರಿ ಇಲ್ಲವೇ? ಇಷ್ಟು ಜನ ಕುಳಿತುಕೊಂಡು ಎಂಥ ಚೆನ್ನಾಗಿರುವ ಕಾನೂನನ್ನು ಮಾಡಿದ್ದಾರೆ ಎಂದು ಆವರೇನಾದರೂ ಅಂದಾರು ಎಂದು ಹೇಳುತ್ತೇನೆ.

ಇನ್ನು ಈ 15ನೆಯ ಸೆಕ್ಷನ್‌ನಲ್ಲಿ ಇಂಡಿಯನ್ ಪೀನರ್ ಕೋರ್ಟನ್ನೇ ವಜಾ ಮಾಡಿದ್ದಾರೆ. ಅದು ಇಂಡಿಯಾ ದೇಶಕ್ಕಿಲ್ಲಾ ಅನ್ವಯವಾಗತಕ್ಕ ಒಂದು ಕೋರ್ಟು. ಅದನ್ನು ಮೂಲೆಗೆ ಇಟ್ಟುಬಿಟ್ಟು ನಾವೇ ಮಾಡಿಕೊಳ್ಳುತ್ತೇವೆ, ಯಾರೂ ಎಂಟರ್‌ಪ್ರೈಸರ್ ಮಾಡುವುದಕ್ಕೆ ಅಧಿಕಾರವಿಲ್ಲ ಎಂದು ನಮ್ಮಪ್ಪಕ್ಕೆ ನಾವು ಅಂದು ಕೊಂಡು, ಅದು ಹೈಕೋರ್ಟಿಗೆ ಹೋಗಿ ಹೈಕೋರ್ಟಿನಲ್ಲಿ ತೀರ್ಮಾನವಾದರೆ, ಅದಕ್ಕೆ ತಿದ್ದುಪಡಿ ತಂದಿದ್ದೇವೆ ಎಂದು ಹೇಳುವ ಪ್ರಸಂಗ ನಾಳೆ ಬರುತ್ತದೆ. ಈ ರೀತಿಯಾಗಿ ಪದೇ ಪದೇ ತಿದ್ದುಪಡಿ ತರುವುದರಿಂದ ನಮ್ಮ ಸಾಹಸ, ನಮ್ಮ ಶಕ್ತಿ, ನಮ್ಮ ಬುದ್ಧಿ ಇವುಗಳ ಬಗ್ಗೆ ಹೈಕೋರ್ಟಿನವರು ಏನು ತಿಳಿದುಕೊಂಡಾರು ಎಂದು ತುಂಬ ಯೋಚನೆ ಮಾಡಬೇಕಾಗುತ್ತದೆ.

5 P.M.

ಇನ್ನು ಮುಂದೆ, offences ಎನ ತಕ್ಕಂಥ ವಿಚಾರ ಒಂದು ದೊಡ್ಡ ಪ್ರಶ್ನೆ ಇದೆ. ಇಂಥಂಥ ಸೆಕ್ಷನ್ನಿನಲ್ಲಿ ಅಫೆನ್ಸ್ ಆಗುತ್ತದೆ ಅನ್ವತಕ್ಕಂಥದ್ದನ್ನು ಆರೋಪನೆ ಮಾಡಬೇಕಾದರೆ, ತೂಕವಾಗಿ ಆರೋಪನೆ ಮಾಡಬೇಕಾಗುತ್ತದೆ. Offence ನಿಜವಾಗಿ ಆಗುತ್ತದೆಯೇ ಎನ್ನುವುದನ್ನು ನೋಡಬೇಕು. Offence ಎಂದು ಹೇಳುವಾಕ್ಷಣ ಆಗುತ್ತದೆಯೇ? What are the essential ingredients to constitute a particular offence, if the courts must entertain a complaint and give punishments? ನಾನು ಒದುತ್ತೇನೆ ನೋಡಿ. “imprisonment which may extend to six months or with fine not exceeding one thousand rupees”, “and when the offence is a continuing one with fine which may extend to fifty rupees per day”, six months imprisonment or fine not exceeding 1,000 rupees ಎಂದು ಹೇಳಿದ್ದೀರಿ. ಇದನ್ನೆಲ್ಲಾ ಜಡ್‌ಜಸ್ ಒಪ್ಪಿಕೊಳ್ಳುವುದಕ್ಕೆ

(ಶ್ರೀ ಕೆ. ಕೆಂಚಪ್ಪ)

ಖುಷ್‌ರ ಅಗಿದ್ದಾರೆಯೇ? ಖುಷ್‌ರ ಕೊಡಿನಲ್ಲೆ ಇದಕ್ಕೆ ನಿಲುಕು ಇಲ್ಲ. Not exceeding one thousand rupees ಎನ್ನುವುದು ಅವರಿಗೆ ನಿಲುಕ ರಾರದೆ ಮಾಡುವಂಥದು. ಇದು ಕಾನೂನು ಪ್ರಕಾರ ನೋಡು ವಂಥ ಪ್ರಶ್ನೆ. ಆರು ತಿಂಗಳು ಅಥವಾ 1,000 ರೂಪಾಯಿ ಅಂದರೆ ಅರ್ಥವೇನು?

ಹತ್ತನೆಯ ಪುಟದಲ್ಲಿ "Power to make rules" ಎನ್ನುವದರಲ್ಲಿ "In making any rule under this section the Government may provide that a breach of the rule shall, on conviction, where no penalty is provided under this Act, be punishable with fine which may extend to one thousand rupees" ಎಂದಿದೆ. ಈ ವಿಚಾರವನ್ನು ತಾವೇ ಯೋಚನೆಮಾಡಬೇಕು. ಸರ್ಕಾರ ಪವರ್ ಇಟ್ಟುಕೊಳ್ಳುವುದಕ್ಕೆ a, b, c, d, e, f, g, h ಎಂದು ಎಷ್ಟೋ ರೂಲುಗಳನ್ನು ಮಾಡಿಕೊಂಡಿದ್ದಾರೆ. Constitution of Advisory Committee ವಿಚಾರ ಹೇಳುವಾಗ, they shall "exercise such powers and perform such functions as may be prescribed" ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಆ ರೀತಿ ಈ ರೀತಿ ಮಾಡುವುದು, ಆ ರೀತಿ ಈ ರೀತಿ ಹೇಳುವುದು, ಇದು Advisory Committee ಅಧಿಕಾರ. ಈ ರೀತಿ ಸರ್ಕಾರ ಅಧಿಕಾರವನ್ನೆಲ್ಲಾ ತೆಗೆದುಕೊಂಡು, ಆ ಅಧಿಕಾರವನ್ನು ಜನತೆಯ ಮೇಲೆ ಉಪಯೋಗಿಸಲು ಈ ಕಮಿಟಿಗಳಿಂದ ಅನುಕೂಲವಾಗಿದೆ. ಇದರಿಂದ ಆಕಸ್ಮಾತ್ತಾಗಿ ಆಗಿಂದಾಗ್ಗೆ No-Confidence Motion ಬಾರದೆಯೇ ಉಳಿಯುತ್ತದೆ. ಆದ್ದರಿಂದ ದಯವಿಟ್ಟು ಈ ಮನೂವಯನ್ನು ತರಬೇಡಿ.

Sri C. K. RAJIAH SETTY.—Sir, I am not going into the details of this Bill. I want to consider this Bill in general. The reason is this. In India the rate of sugar is Rs. 780 per ton of sugar. Nowhere in the world this much of rate is fixed. The Central Excise Department is charging excise duty at the rate of Rs. 35 per bag. For every ton of sugar cane, two cwts. of sugar will be manufactured. The total amount of sugar cane cess collected for one ton of sugar comes to 10 x 6, i.e., Rs. 60. Now India has increased her output and we are in a stage to export sugar. Our people are putting a very exorbitant rate when compared to international rates. It is necessary to promote our export. Both the Central Government and the State Governments should think of promoting the export of sugar for our national benefit, to earn more dollars.

It is unfortunate how things are happening in our country. There is no

co-ordination between one department and another. We want to promote exports. Take manganese for example. Even in the Second Five-Year Plan, they have given much scope for the output of manganese and its export. But I am sorry to say that we have lost the market actually. They have charged three per cent sales-tax. The Geological Department wants more royalty. The Railway Department wants excess fares. The Export Department increases its rates of taxes. The S.T.C. has come in and wants to share the profit. In this manner, on account of the high rates of taxes, or the incidence of taxation, marketing of certain commodities has been completely lost in the international field. On account of the high costs, no country is willing to purchase from our country. It is also a fact to consider that for every ton of sugar, a cess of Rs. 120 is levied.

Dr. R. NAGAN GOWDA (Hospet).—He is under a wrong impression regarding the cess of Rs. 120. It is, only Rs. 60. Ten tons of cane will yield one ton of sugar. So the tax is Rs. 60 and not Rs. 120.

Sri C. K. RAJIAH SETTY.—Thank you, for the correction.

Sri M. C. NARASIMHAN (Kolar Gold Fields).—The Excise Duty is about Rs. 291.....

Sri C. K. RAJIAH SETTY.—The excise duty comes to Rs. 300. Our export is completely controlled. We are facing such a situation not only in sugar but in many more commodities, viz, cement, textiles.....

Sri J. B. MALLARADHYA.—Are not Government going to exempt the cess in regard to export?

Sri T. MARIAPPA.—I have already tabled an amendment. The Government of India has written to all State Governments to the effect, that whichever State Government is going to participate in the export scheme, will have the benefit of the sugar cane cess.

Sri C. K. RAJIAH SETTY.—I am glad. But the question is this. There will be one market throughout India.

(Interruption)

Definitely we are going to lose the markets. I have already stated how other commodities are also losing their place in the international market.

It is good that this fund is used for the growth development and research of sugarcane in the sugarcane growing areas. All this is really good. But what is the good of all this when there is no market for our sugar? Our rates are so high that we cannot push sugar in the international market. Even within India, it is a matter for consideration, whether we should not reduce the rates of sugar. In Arabia, where sugar is costly, the maximum rate is Rs. 488 per ton and in India, it is Rs. 780 per ton. Sugar is an essential commodity. It is used for everything. Children require it. Hospitals need it. It is common man's food. Coffee has become common and we cannot have coffee without sugar. Dr. Nagan Gowda has stated that the cess is only Rs. 60 per ton. It may look simple. But Rs. 60 is not an ordinary sum. Even if there is a difference of one or two rupees, we are going to lose the market. The Hon'ble Minister should somehow see that this particular cess is exempted so as to find market for our increasing sugar production. In the Financial memorandum it has been stated that the collection will be entrusted to the Revenue Department. I do not think it is feasible or advisable to entrust it to the Revenue Department when we have the Commercial Tax Officer in all places in the State. For instance, tax on petrol and so many other things other than land revenue is collected by the Commercial Tax Officer.

**Sri T. MARIAPPA.**—But still it is called the revenue agency. Even now it will be done.

**Sri C. K. RAJIAH SETTY.**—The Commissioner for Commercial taxes will be responsible for this. But he cannot interfere with officers connected with land revenue. When there is a separate department for that purpose, what prevents the Government to entrust this duty of collecting the tax to the Commercial Tax Officer? After all it is not a hard job to collect taxes. Whether it is collected through this

agency or through another agency, let it be entrusted completely from top to bottom to the Commercial Tax Officers. You have the A.S.T.O, the S.T.O. and several others all over the State. This is purely a question of keeping accounts in a particular manner and I am sure the Revenue Departmental officers will not be able to understand these accounts. The factory-owners are expected to maintain these accounts. The Revenue Officers are accustomed to a certain type of accounting. The Commercial Tax Officers are better acquainted with the type of accounts maintained at the factories. It is therefore desirable that these taxes should be collected by the Commercial Tax Officers instead of the Revenue Officers.

Regarding offences, it is said 'any person'. It cannot be any person, because the total cess will be collected by the factory man and he is going to pay to the Government, just like the merchant who collects the sales-tax and pays to the Government. The collecting agency is actually the factory. Instead of saying 'any person'.....

**Sri K. S. SURYANARAYANA RAO** — 'Person' is not physical person, it is the legal person.

**Sri C. K. RAJIAH SETTY.**—With these few remarks, I close my remarks.

**\*Sri K. S. SURYANARAYANA RAO** (Mysore City).—Sir, I stand to support this Bill and while supporting the Bill, I would like to make a few observations.

It is said that a measure of this kind would mean an additional burden on the tax-payer. I am one with my friend Sri Rajaiah Setty who said that in these days of low *per capita* income, an additional tax is not desirable. As a matter of fact, it is not an additional tax at all, but as the Hon'ble Minister rightly put it, it is only to consolidate the cess collected by various agencies before integration. I would also agree with them in saying that there should be some tax relief. But Sir, though the idea is laudable, can we do it, is the point. By this cess, it is proposed to earmark the earnings for the development of certain areas mentioned

(SRI K. S. SURYANARAYANA RAO)

in section two. Sir, in case there is no collection, even then the development proposed under section two of the Bill would also be charged to the general revenue and if they have sufficient resources to meet the expenditure, I would be one with them in saying that a measure of this kind is not necessary. But as we are in these days of developing economy, it would be absolutely necessary at least to maintain what we have if not increase it. So, in that spirit I commend that the collection of the cess at the rate of Rs. 6 is not very high taking into consideration the cost of production and its selling price. If the industry is in a position to pay Rs. 6, then there is no point in saying that it is excess. In case it is not in a position to bear this cess, or tax, then this is a point for the House to revise it at any time. The Bill also provides that the Government may at any time, if it thinks that the industry is not in a position to bear this burden, revise it by any executive order. As we are today, the industry can definitely pay this cess.

The Hon'ble Leader of the Opposition read meanings in the definition of the word 'Factory' Perhaps his idea was that the boora sugar was not exempted, and supposing the place where in gur is manufactured, there are twenty people working, that will also come within the meaning. And places where 20 persons are employed and where electrical energy is used and Boora sugar is produced, even that is taxed. This is what he said. I fail to understand why boora sugar should be exempted from the scope of this Bill, if that is running on a factory scale, and what is a factory is defined under section 2. Therefore this Bill is intended to cover places of manufacture of sugar.

Sri M. C. NARASIMHAN.—The complaint of sugar manufacturers is that there is a great deal of competition from manufactures of Boora sugar. If it is manufactured under factory conditions and even outside the factory and if boora could be manufactured very cheaply, it can effectively compete

against the factory sugar; it is not taxed. That is the point.

Sri T. MARIAPPA.—He said that even though it was said, that it would not be taxed, They were going to tax. That is his imagination.

Sri C. K. RAJAI AH SETTY.—His contention is that you have the power to tax.

Sri B. V. DESAI.—Boora is not a vacuum pan sugar. Boora has got protection from the Central Government. Cess can be levied only on vacuum pan sugar.

Sri K. S. SURYANARAYANA RAO.—A subtle difference was made for the last few words "or is ordinarily carried on with power." Another argument was advanced that under section 11 sugar would include Gur also and the cess would be passed on to the cultivator or producer of the sugarcane. It is very clear in the Bill that it is only the manufacturer that has to bear the expenditure and not to pass on the same to the consumer. Of course even if cost structure is taken, surplus profit is left to the Sugar factories as is evident from the dividend list for every year.

Under section 21, it is said that punishment is provided under the Act. If punishment is not provided under the Act, it cannot be enforced under the rules. Rules can only be framed keeping in consonance with the provisions of the Bill and cannot go against it. Supposing sub-section 3 is not provided, and if there is contravention of rules, what would happen? Therefore it is correct that in the Bill penalty clause is provided for.

Lastly Sri Rajai ah Setty keeping in his mind his own trade of manganese, said that there was not much quantity of sugar and all that. There is enough production in the country to meet the Local demand and for export as well. To meet the foreign competition they need some protection. To that effect the amendment is moved. Therefore to that extent the foreign trade is not affected at all by the provisions of this Bill.

Sri C. K. RAJAI AH SETTY.—In the Hon'ble member aware that there is no market for Indian sugar?



Sri K. S. SURYANARAYANA RAO—  
Under the present programme the Government of India propose to export 1½ lakhs tons of sugar. With these words I commend the Bill for the consideration of the House.

ಶ್ರೀ ಜಿ. ವೆಂಕಟೇಶ್ವರ ದೇವಸ್ವಾಮಿ, ಈ ಸಮನ್ವಯ ಮಾಡತಕ್ಕ ತತ್ವವನ್ನು ಇದರಲ್ಲಿ ಹೇಳಿರುವ ಉದ್ದೇಶವನ್ನು ಸಾಧನೆ ಮಾಡತಕ್ಕ ತತ್ವವನ್ನು ನಾನು ಒಪ್ಪುತ್ತೇನೆ. ಆದರೆ ಈಗಾಗಲೇ ಕಟ್ಟಿನ ಮೇಲಿನ ಸೆಸ್ ವಸೂಲುಮಾಡುವುದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಕಾನೂನು ಜಾರಿಯಲ್ಲಿದೆ, ಈ ಮನೂವ ಕಾನೂನಾಗಿ ಜಾರಿಗೆ ಬಂದ ಮೇಲೆ ಕೂಡ ಉದ್ದೇಶ ಸಫಲವಾಗುತ್ತದೆಂದು ಎಂದು ಅನುಮಾನವಾಗುತ್ತದೆ. ಈಗಾಗಲೇ ಈ ಸುಂಕದ ವಸೂಲಿ ಜಾರಿಯಲ್ಲಿದೆ, ವಸೂಲು ಮಾಡುತ್ತಿದ್ದಾರೆ. ಈ ಸುಗಂಕ್ಷೇ ಸೆಸ್ ಫಂಡಿನಲ್ಲಿ ಎಷ್ಟು ಹಣವಿದೆ ಎನ್ನುವುದು ಗೊತ್ತಿಲ್ಲ. ಪ್ರಾಂತ ಪುನರ್ವಿಂಗಡಣೆಯಾದ ಮೇಲೆ ಹೊಸ ಮೈಸೂರು ರಾಜ್ಯಕ್ಕೆ ಯಾವುದಾದರೂ ಸಕ್ಕರೆ ಕಾರ್ಖಾನೆ ಇರುವ ಪ್ರದೇಶ ಬಂದಿದ್ದರೆ ಅದರಲ್ಲಿ ಹಿಂದೆ ಆ ಪ್ರಾಂತ ಸರ್ಕಾರದವರು ವಸೂಲು ಮಾಡಿರುವ ಹಣವನ್ನು ಹೊಸ ಮೈಸೂರಿಗೆ ಕೊಟ್ಟಿದ್ದಾರೋ ಇಲ್ಲವೋ ಎಂಬುದು ಗೊತ್ತಿಲ್ಲ. ಈಗಾಗಲೇ ಹಳೆಯ ಮೈಸೂರಿನ ಕಾನೂನಿನ ಪ್ರಕಾರ ಎಷ್ಟು ಹಣವನ್ನು ವಸೂಲು ಮಾಡಿದ್ದಾರೆ, ಹೀಗೆ ವಸೂಲು ಮಾಡಿದ ಹಣವನ್ನು ಯಾವ ರೀತಿ ಖರ್ಚು ಮಾಡಿದ್ದಾರೆಂಬುದು ಯಾರಿಗೂ ಗೊತ್ತಿಲ್ಲ. 1948ರಲ್ಲಿ ಈ ಕಾನೂನು ಜಾರಿಗೆ ಬಂದ ಮೇಲೆ, ನನ್ನ ಅಭಿಪ್ರಾಯದಲ್ಲಿ ನುಮಾರು ಒಂದು ಕೋಟಿ ರೂಪಾಯಿ ವಸೂಲು ಮಾಡಿದ್ದಾರೋ ಏನೋ, ಯಾವ ಉದ್ದೇಶ ಸಾಧನೆಗಾಗಿ ಕಾನೂನು ಮಾಡಿದ್ದರೋ ಆ ಉದ್ದೇಶವನ್ನು ಎಷ್ಟುಮಟ್ಟಿಗೆ ಸಾಧನೆ ಮಾಡಿದ್ದಾರೆಂಬುದನ್ನು ಸರ್ಕಾರದವರು ಸ್ವಲ್ಪ ತಿಳಿಸಿದ್ದರೆ ಚೆನ್ನಾಗಿತ್ತು. ಹಿಂದೆ ಕಟ್ಟಿನ ಸುಂಕದ ಕಾನೂನಿನ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸುವಾಗ ಆ ಪ್ರದೇಶದಲ್ಲಿ ಕಾರ್ಲೇಜುಗಳನ್ನು ತೆರೆಯಬೇಕು, ಮತ್ತೆ ಕೆಲವು ಸೌಕರ್ಯಗಳನ್ನು ಮಾಡಿಕೊಡಬೇಕೆಂದು ಉದ್ದೇಶಪಟ್ಟಿದ್ದರು. ಈಗ ಎಂಟು ಹತ್ತು ವರ್ಷಗಳಿಂದ ಹಳೆಯ ಮೈಸೂರಿನಲ್ಲಿ ಈ ಯಾವುದಾದರೂ ಉದ್ದೇಶವನ್ನು ಸಾಧನೆ ಮಾಡಿದ್ದಾರೆಯೆ ಎಂದು ಕೇಳಬೇಕಾಗಿದೆ. ನನಗೆ ತಿಳಿದ ಮಟ್ಟಿಗೆ ಮಂಡ್ಯದಲ್ಲಿ ಸಕ್ಕರೆ ಕಾರ್ಖಾನೆ ಇದೆ. ಅಲ್ಲಿ ವಸೂಲು ಮಾಡಿರುವ ಸೆಸ್ಸನ್ನು ಅಲ್ಲಿನ ರೈತರಿಗೆ ಉಪಯೋಗವಾಗಿರುವ ಹಾಗೆ ಇಂಜಿನಿಯರಿಂಗ್ ಕಾರ್ಲೇಜು ಮತ್ತು ವ್ಯವಸಾಯದ ಕಾರ್ಲೇಜುಗಳನ್ನು ತೆರೆಯುವುದಕ್ಕೆ ಉಪಯೋಗಿಸಲು ಪ್ರಯತ್ನ ಮಾಡಿದ್ದಾರೆಂದು ಇಲ್ಲವೋ ಗೊತ್ತಿಲ್ಲ. ಅಲ್ಲಿಂದ ಯಾರನ್ನಾದರೂ ಹೊರದೇಶಗಳಲ್ಲಿ ಶಿಕ್ಷಣ ಪಡೆದುಬರಲು ವೇತನಕೊಟ್ಟು ಕಳುಹಿಸಿದ್ದಾರೆಯೋ ಇಲ್ಲವೋ ಗೊತ್ತಿಲ್ಲ.

5-30 P.M.

ಅದೂ ಅಲ್ಲದೆ ಡಾ||ಕೋಲ್ವೀನ್‌ರವರು ತಮ್ಮ ಸಲಹೆಯನ್ನು ಕೊಡುತ್ತಾ, ಕಬ್ಬು ಬೆಳೆಯುವ ಪ್ರದೇಶಗಳಲ್ಲಿ ನೇರವಾಗಿ ಕಾರ್ಖಾನೆಗಳಿಗೆ ಹೋಗುವುದಕ್ಕೆ ಅನುಕೂಲವಾಗುವಂತೆ ಸಣ್ಣ ಸಣ್ಣ ರೈಲ್ವೆಮಾರ್ಗ ಹಾಕುವುದಕ್ಕೆ ವ್ಯವಸ್ಥೆ ಮಾಡಬೇಕೆಂದು ಅಭಿಪ್ರಾಯಕೊಟ್ಟಿದ್ದಾರೆ. ಹೀಗೆ ಯಾವ ಉದ್ದೇಶಕ್ಕಾಗಿ ಸೆಸ್ ಹಾಕಲಾಗುತ್ತಿ

ದೆಯೋ ಆ ಉದ್ದೇಶವನ್ನು ಪೂರ್ಣವಾಗಿ ಸಾಧಿಸದೇ ಇದ್ದರೆ ಈ ರೀತಿ ಸೆಸ್ ವಸೂಲುಮಾಡುವುದು ನಿಜವಾಗಿಯೂ ತತ್ವಕ್ಕೆ ವಿರುದ್ಧವಾಗುತ್ತದೆ. ಈ ಕಾನೂನಿನಲ್ಲಿ ಉದ್ದೇಶಪಟ್ಟಿರುವ ಹಾಗೆ ವಸೂಲು ಮಾಡಿದ ಹಣವನ್ನು ಆಯಾ ಪ್ರದೇಶದ ರೈತರ ಹಿತಕ್ಕಾಗಿ ವಿನಿಯೋಗಿಸಿ ಉದ್ದೇಶ ಸಾಧಿತವಾಗಬೇಕು. ತಾವೀಗ ಏನುಮಾಡಿದ್ದೀರೋ ಗೊತ್ತಿಲ್ಲ. ಈಗ ಮಂಡ್ಯ ಪ್ರದೇಶದಲ್ಲಿನ ಸೌಕರ್ಯ ಮಾಡಿಕೊಟ್ಟಿದ್ದೀರಿ! ಒಂದು ಕಾರ್ಲೇಜನ್ನೇನಾದರೂ ಸ್ಥಾಪಿಸಿದ್ದೀರಾ? ವ್ಯವಸಾಯ ಕಾರ್ಲೇಜನ್ನಾಗಲಿ ಅಥವಾ ಇಂಜಿನಿಯರಿಂಗ್ ಕಾರ್ಲೇಜನ್ನಾಗಲಿ ಅಲ್ಲಿ ತೆರೆದಿದ್ದೀರಾ? ನಮ್ಮ ದೇಶದಲ್ಲಿ ಎರಡು ಅಗ್ರಿಕಲ್ಚರಲ್ ಕಾರ್ಲೇಜುಗಳಿವೆ, ಹೆಚ್ಚಾದರೂ ಒಂದು ಮತ್ತು ಧಾರವಾಡದಲ್ಲೊಂದು. ಹೆಚ್ಚು ಅನುಭವ ಪಡೆಯುವುದಕ್ಕೆ ಯಾರನ್ನಾದರೂ ವಿದ್ಯಾರ್ಥಿವೇತನ ಕೊಟ್ಟು ಬೇರೆ ದೇಶಕ್ಕೆ ಕಳಿಸಿದ್ದೀರಾ? ಇವುಗಳಲ್ಲಿ ಯಾವುದನ್ನೂ ಮಾಡಿಲ್ಲ. ಬರಿಯ ಕಾನೂನು ಅಂಗೀಕಾರಮಾಡಿ ಅದರ ಮೂಲಕ ವಸೂಲುಮಾಡುವುದಕ್ಕೆ ಅಧಿಕಾರ ಪಡೆದು ಹಣ ವಸೂಲುಮಾಡಿ ಉದ್ದೇಶ ಸಾಧನೆ ಮಾಡುವುದಕ್ಕೆ ತಕ್ಕ ವ್ಯವಸ್ಥೆ ಮಾಡಿದ್ದರೆ ನಿಜವಾಗಿಯೂ ಅದು ಪ್ರಗತಿಯಲ್ಲಿ ಲಕ್ಷಣವಾಗುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಅದಷ್ಟು ಬೇಗ ಉದ್ದೇಶವನ್ನು ಕಾರ್ಯಗತ ಮಾಡುವುದಕ್ಕೆ ಮನಸ್ಸು ಮಾಡಬೇಕೆಂದು ವಿನಂತಿ ಮಾಡುತ್ತೇನೆ.

ಈ ಮನೂವೆಯಲ್ಲಿರುವ ಕೆಲವು ನ್ಯೂನತೆಗಳ ಬಗ್ಗೆ ಆಗಲೇ ಮಾನ್ಯ ಮಿತ್ರರು ಪ್ರಸ್ತಾಪಮಾಡಿದ್ದಾರೆ. ಆ ನ್ಯೂನತೆಗಳ ನಿವಾರಣೆಕ್ಕಾಗಿ ಕೆಲವು ತಿದ್ದುಪಡಿಗಳನ್ನು ಕಳಿಸಿದ್ದಾರೆ. ಮಾನ್ಯ ಮಂತ್ರಿಗಳು 'ಲೋಕಲ್' ಎಂಬ ಪದ ತೆಗೆದು 'ಬೆಳೆಯುವ ಪ್ರದೇಶ' ಎಂದು ಸೇರಿಸಿದರೆ ಉದ್ದೇಶ ಸಾಧನೆಯಾಗುತ್ತದೆಂದು ಹೇಳಿದ್ದಾರೆ.

ಅಲ್ಲದೆ ಒಂಬತ್ತನೆಯ ಸೆಕ್ಷನ್‌ನಲ್ಲಿ ಕಮಿಷನರ್ ಆಫ್ ಕಮರ್ಷಿಯಲ್ ಟ್ಯಾಕ್ಸ್ ಅವರ ತೀರ್ಮಾನವೇ ಕೊನೆಯದೆಂದು ಹೇಳಿ ಪಾರ್ಟಿಡಾರರ ಹಕ್ಕನ್ನು ಮೊಟಕು ಮಾಡಿರುವುದು ಸರಿಯಲ್ಲ.

15 ಮತ್ತು 18ನೆಯ ಸೆಕ್ಷನ್‌ಗಳ ವಿಚಾರವಾಗಿ ಮಾನ್ಯ ಕೆಂಚಪ್ಪನವರು ಅವರ ಪಾದವನ್ನು ಪೂರ್ಣವಾಗಿಯೂ, ವಿಶದವಾಗಿಯೂ ನೂಟಿಸಿದ್ದಾರೆ. ಆ ದೃಷ್ಟಿಯಿಂದ ನನ್ನ ಅಭಿಪ್ರಾಯ ಇಷ್ಟೆ: ಕಾನೂನನ್ನು ಅಂಗೀಕಾರಮಾಡೋಣ, ಸೆಸ್ ವಸೂಲುಮಾಡೋಣ, ಆದರೆ ಉದ್ದೇಶವೇನಿದೆ ಅದು ಪೂರ್ತಿಯಾಗಿ ನೆರವೇರುವ ಹಾಗೆ ಏನು ವ್ಯವಸ್ಥೆ ಬೇಕೋ ಅದನ್ನು ಬೇಗ ಮಾಡುವುದಕ್ಕೆ ಕಾರ್ಯಕ್ರಮವನ್ನು ತೆಗೆದುಕೊಳ್ಳಬೇಕಾದ್ದು ಅಗತ್ಯ ಎಂದು ನೂಟಿಸಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

\*Sri M. C. NARASIMHAN.—Sir, before offering a few remarks on this Bill, I would like to bring to the notice of the Finance Minister a complaint in respect of the Sugarcane Cess Fund. I had written to the Finance Department about 1½ months back for information, but unfortunately so far I have not been able to get any of the information I have asked for. It is rather unfortunate because we will not be able to participate

(SRI M. C. NARASIMHAN)

effectively in the debate if we are deprived of the information to which we are entitled.

So far as this Bill is concerned, the law is in force in their respective areas. So, the question of welcoming or opposing it does not arise. But we have to look into the administration of the Act, the purpose for which this fund was created and the extent to which it has fulfilled the purpose for which it was put on the Statute Book. I think that annually about Rs. 20 lakhs are collected from out of this cess. In the latest budget the collection was estimated at Rs. 32 lakhs, but in the revised estimates it was put down to Rs. 20 lakhs. It is rather strange. Does it mean that in the integrating areas there are no factories and so they need not pay any cess? That is a matter for clarification.

So far as expenditure from out of this fund is concerned, as already stated by the Finance Minister and others it is true that a good deal of work has been done in respect of roads, etc., in Mandya District but that alone is not the purpose for which this fund was created. One of the prime purposes regarding which there is total failure is in the matter of sugar-cane research and all that. I am not saying that no money was allocated to sugar-cane research and all that, but the result of the research in practice has not been such as to improve particularly the sucrose of sugar. That is the complaint of the All-India Mill-owners' Association and various sugar factories in the State. So far as our State is concerned, I have got figures from the Sugar Annual which prove conclusively that last year and this year the average recovery percentage is lower than in the previous year. It was about 9 and odd and this year it is something less than 9. It means that so far as sugar-cane research is concerned, it is not designed to see that the sucrose content of sugar in those local areas increases. This is very important because it is the prime need of the hour. Especially when we are thinking in terms of exporting and

competing in the open market, it is absolutely necessary that we should take every step we can to increase the sucrose content. If we take the instance of Java sugar or Mauritius sugar, we will find that the sucrose content is much higher and the recovery percentage is much higher and so the yield per acre of sugar is much higher when compared with our sugar. Further, you will kindly see that formerly the sugar price was much lower in all the neighbouring countries. Recently, the sugar price has been raised due to a variety of reasons to which I shall refer later. The consequence has been that the Government of India has to subsidise the export to a large degree. That is a very strange situation. Actually we are subsidising the export and we are making good the difference between the international price and the domestic price. This has not happened in any other commodity that I am aware of. One of the reasons is that research in the matter of sugar-cane has not been such as to find out that variety of sugar which will give not only the greatest yield per acre but also increase the sucrose content.

When considering the impact of this particular cess, we have to look at it from another angle. The Hon'ble Member Sri Suryanarayana Rao was trying to say that after all since we were not introducing any new cess, it is not as if it would have any impact either on the price of sugar or on the price of sugar-cane. I do understand that sugar-cane has nothing to do with it, and that sugar-cane price is fixed on an all-India basis. So far as sugar is concerned, it is on a different footing for this reasons that the clamour of the consumer has been and justifiably so—it is a matter for examination whether it is justified or not—that sugar price should be reduced to an extent so that it will be possible for the ordinary consumer to consume more and more sugar. It is true that in our country the demand for sugar has been increasing on a big scale. More and more people who were taking gur and other types of sugar have now switched on to white sugar. In this situation the

prime task of the industry is to meet the increasing demand for sugar by charging a fair and reasonable price.

The Sugarcane Mill Owners' Association has been demanding—I do not know how far they have succeeded—that the cess should be virtually abolished. So far as the export is concerned they have succeeded but I do not know how far they have succeeded with regard to total abolition of the tax. I think it is a matter for consideration. The tax element has been worked out to 13 per cent in a rupee. That is, for every rupee you are paying 38 nP. by way of tax in the case of sugarcane price. I do not think in any other commodity the tax component is so high. As such it is a matter for consideration especially when there is an inflationary situation. The National Development Council is compelled, much against its will, to think in terms of State trading in foodgrains. When you are compelled to such a situation as State trading in the matter of food grains, it means obviously that inflation is almost a run-away. In this situation it is a matter for serious consideration as to whether you should not review the tax component in the sugarcane price for the reason that the consumer is affected. Though it is true that sugar factories are making enormous profits, though it is also true that the burden is passed on directly to the consumer, all the same sugar price in our country is one which is beyond the ordinary reach of the consumer. Even if you keep down the price of sugar at this level,—more or less the minimum and maximum of the tax is fixed on an All India basis, it is necessary that the Government of India and also the State Government should see that the sugar price is reduced. There is a definite case for it. I shall now explain: so far as sugar industry is concerned, vast amount of profits are being earned by the sugarcane growers. I have figures from the same report which go to show that the gross assets regarding sugar industry in India have gone up considerably. For example, the production income in South India has gone up in respect of sugar factories 14

times between 1937 and 54. Similarly 6½ times in the factories in North India. That means the private mill owners are making tremendous profits. An ordinary consumer is compelled to pay 13 per cent in a rupee. In this context there is a case for reduction of tax if you examine the cess with the implications of the present Bill.

Sri J. H. SHAMSUDDIN (Deputy Minister for Finance).—Is reduction in cess the only way to reduce the cost of sugar?

Sri M. C. NARASIMHAN.—I never said that.

Sri J. B. MALLARADHYA.—The question is: why levy additional cess? Are you going to bring down the cost of sugar for the consumer?

Sri M. C. NARASIMHAN.—The reason is this: the tax has gone up by 344 per cent. I do not think in any other commodity the tax has gone up so high. In the background of the Central Excise cess and the Sales Tax that is sought to be raised every year—my friend was already saying that the Sales Tax and Central Excise cess form 291.4 per cent per ton of sugar—is it not a matter for consideration that we should give some relief to these people? The basis on which this cess is levied is also important. Of course we do not know that. There is another difficulty. It has some relation to the price of cane. The present price of cane is an all-India price. It has nothing to do with the sugar content. I understand that on a representation made by the sugar industry they are considering the question of revising the cane price. Cane price is hereafter sought to be linked up with sucrose content. If it is to be linked with sucrose content it will not be possible at all for the Mysore Sugar Company to make both ends meet. In that situation what would be the position? Even in that situation when these factories are running into a loss, can you collect cess? According to the valuation of the Director, if the price is linked up with sucrose content it will run into a loss.

Dr. R. NAGAN GOWDA.—You say that there will be certain circumstances when Mandya Factory will be running

(DR. R. NAGAN GOWDA)

into a loss. Under what difficult conditions a factory like Mandya would be incurring loss ?

Sri M. C. NARASIMHAN.—I am referring to the statement made by the Chairman of the Mysore Sugar Company wherein he has stated that if the cane price has relation to sucrose content then this company would go into a loss. That is an authoritative statement.

Sri B. V. DESAI.—This statement is not only in relation to the sucrose content but to price structure of sugar also.

Sri M. C. NARASIMHAN.—That is the point; that apart there is another matter to which I want to draw attention and that is, the question of development of sugar industry in the State. Unfortunately one of the purposes is that it should be confined only to the local area. I do not know if it is feasible. In the Bombay Act it is not said that it should be confined to the so-called local area. For example, if you want to develop sugar industry in some other area it looks from this Bill you cannot get money for the purpose.

Sri T. MARIAPPA.—You please see clause 11 where various purposes are mentioned. There is no restriction for sugar industry.

Sri M. C. NARASIMHAN.—Yes, I agree. But I would only like to draw the attention of the Hon'ble Minister to this aspect. So far as the sugar industry in the State is concerned, my own feeling is that it has not adequately developed. You will kindly see that in regard to the distribution of sugar factories in India more than half, that is, out of 160 factories more than 50 per cent are situated in the north. So far as the south is concerned, development is more round the local area; from the point of view of nearness to sugarcane fields they are better situated. So far as our State is concerned we nearly grow 30 lakhs of tons of sugarcane on 1.2 lakh acres. In the Second Five-Year Plan we are supposed to set up new factories. In the Co-operative sector only two

factories are sought to be set up. Is it fair that there should be only two ? This is my question. Because, so far as Bombay is concerned, in the co-operative sector 14 factories are to be set up and so far as Mysore is concerned only two. Taking the total productive capacity, taking the amount of sugarcane grown and exported, is it sufficient ? I feel that more number of sugar factories ought to be set up. It is for this reason that we are thinking of export on a large scale. Anyway, if export is to be one of the means of earning foreign exchange, then necessarily it would mean that we have to make efforts in that direction and the Government has stepped in. It is absolutely necessary that we expand the potential and try to see that new factories are set up all over the State. In this regard adequate arrangements have to be made. My complaint is that it has not been made.

Coming to the provisions of the Bill, 'local area' is not properly defined. It does not at all convey the intention which the Hon'ble the Finance Minister wanted it to convey. Local area is defined as "Local area means any area comprised in such factories as may be specified in the notification under section 3". That definition makes it clear that it is confined to the factory or the factory zone. It will be however clear when we refer to this one. It is imposition of cess on all sugarcane entering the area. Wherever sugarcane grows or is transported, it cannot be imposed. It must enter the factory. Unless it enters the factory, you cannot impose cess. If this is the construction for a local area, you turn on to section 11. It is entirely different. 11 (2) (c) reads: "The improvement of health, encouragement of technical education and development of communications in the local areas". If local area as defined in section 2 (d) is to be.....

An HON'BLE MEMBER.—He has given notice of an amendment.

Sri M. C. NARASIMHAN.—It is not properly provided in the Bill and it does not convey what the Hon'ble Finance Minister wants us to understand.

Then, Sir, so far as advisory committees are concerned, nobody knows who comes into the advisory committees. Out of the twelve members it may consist only of members of the Assembly or it may consist of anybody. There is no suggestion that it must consist of parties interested in the welfare of sugarcane growth, research, etc. This is very relevant. So far as the Madras Act is concerned, there is a definite clause indicating who should constitute the advisory committee. Apart from that, nobody knows what the powers of the advisory committee are. I would like to know if the advisory committees would be consulted in the matter of determination of cess. It is relevant here because they say I understand from the report of the Chairman of this Mysore Sugar can Committee—that understanding was reached between the Director and the Mysore Government that the cess amount be reduced. Anyway I got that impression. I do not know if there is any such thing. If there is such a thing, should not the advisory committee be consulted?

In respect of the imposition of tax, we are thinking in terms of setting up new factories in the co-operative sector. At least in the early stages of development of this industry, in the co-operative sector, it is a matter for consideration as to whether these societies should not be exempt from the levy of this cess. I have seen reports of Bombay. In Bombay some of the factories are not doing well, as well as they should be.

Sri J. B. MALLARADHYA.—I do not know why the section relating to the exemption is omitted in the Act. Exemptions of any kind are not provided in the Act itself.

Sri T. MARIAPPA.—Export of.....

Sri J. B. MALLARADHYA.—When any levy is to be made, there is some provision in the Act itself for exemption. There is no section in the Act itself.

Sri T. MARIAPPA.—I will answer that later on.

Sri R. M. DESAI (Bilgi).—Is it a fact that in the case of co-operative sugar

factories, for the first three years of production, the cess has been exempted?

Sri M. C. NARASIMHAN.—The other thing is, I raised a point in the beginning also. So far as the advisory committees are concerned, their functions should be properly defined and placed before the Legislature. We must have an idea as to what they are supposed to do. What are the powers of the advisory committee? Supposing there is a difference of opinion between the advisory committee and any other statutory authority, what will happen? All these things ought to be made clear. I hope the Hon'ble Minister will make it clear.

Lastly regarding the fund from the sugarcane cess, I do not see any reason why it should not be devoted for the purpose of utilising the same for development throughout the State, not merely in respect of the industry and not merely in respect of intensive cultivation of sugarcane and educating the peasant. It can be used for other purposes also. There is no discretionary clause in this.

Why there should be a uniformity in respect of cess is also not clear. There may be a factory which is situated far away from the sugarcane growing area, ten miles or so. It will not work satisfactorily. There may be a factory which is situated five or two miles from the sugarcane growing area. In such cases a certain amount of discretion ought to be vested with the authority which imposes cess.

Mr. DEPUTY SPEAKER.—It is six o'clock now.

Sri M. C. NARASIMHAN.—I close, Sir.

Mr. DEPUTY SPEAKER.—Out of three hours, we have utilised one hour and fifty minutes for this Bill, and one hour and ten minutes are left unused. The House now rises and meets tomorrow at 1 P.M.

*The House adjourned at Six of the Clock to meet again at One of the Clock on Thursday, the 20th November 1958.*